Scott. II-27—58,004—27-10-47.

27/611

D11

Edn. (1948) Department.

Ms. SERIES.

G.O. NO.	1144. Edn.
Dated	7-8-48.

M

[Despatch Abstract.]

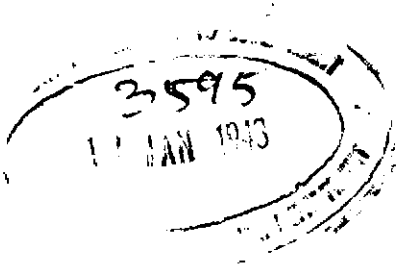
L. F 6852 | 6 | 48

Examiner's office.

Audit report- Bellary Municipal Council- Elementary Education Fund-46-47.- Forwarded with replies.

Forwarded to the Secretary to Government, Education and Public Health Department with the replies of the Commissioner The resolution of the council shall be forwarded on receipt.

Asst. Examiner of L.F. Accounts.



L.F. 4187/22-9-47

7261

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE BELLARY MUNICIPAL COUNCIL FOR THE YEAR 1946-47.

Name of auditor: SRI D. SRINIVASAN, District Inspector.

Time taken for audit. From the 11th July, 1947 to the 12th September 1947.

Audit completed within 20 days

The Office of Commissioner was held by: -

SRI T.A. NARASA REDDI, B.A., .. From the 1st April, 1946 to the 30th April, 1946, and again From the 1st June, 1946 to the 24th January 1947, BY

DR. C. BALAKRISHNA CHETTY, M.B.B.S. Municipal Health Officer in charge From the 1st May 1946 to the 31st May 1946, & B

JANAB ATEERALI TARPTSI, P.A.BL. From the 25th January 1947 to the 31st March, 1947.

2. The receipts and charges are shown in the annual account appended together with the opening and closing balances. A single cash book was maintained for the General Fund and the Elementary Education Fund during the year. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1947 and is in agreement with the balances in the Treasury and Imperial Bank pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be read as part of the report.

4. DIVERSION OF EAR-MARKED FUNDS: The Fund closed with DEFICIT balances in the months noted below. The expenditure was met by the diversion of ear-marked funds without obtaining the sanction of Government, as laid down in G.O. No. 3372, L. & M., dated the 27th November 1924.

/ .t.o./

In the forwarding letter Audit to submit explanation for non-adjustment of advances

Sri Gupta has been addressed already (recent Samples for duplicate Hair oil etc.) Audit

MONTH OF ACCOUNT.		Balance under General Account. Rs. a. p.	Balance under Advances Rs. a. p.	Effective closing balance under General Account. Rs. a. p.	Closing balance under the Elementary Education a/c. Rs. a.	EXTENT OF DIVERSION FROM EARMARKED FUNDS. Rs. a.
M A Y,	1946	22,601 4 1	29,187 1 5	- 6,585 13 4	364 1 0	364 1 0
J U N E	1946	10,482 13 4	29,792 5 7	-19,309 8 3	1,042 6 11	1,042 6 11
J U L Y	1946	-3,714 4 6	29,772 8 5	-33,486 12 11	2,490 15 9	2,490 15 9
A U G U S T	1946	4,388 7 1	29,959 0 8	-25,570 9 7	3,796 5 9	3,796 5 9
SEPTEMBER	1946	7,763 10 11	24,708 4 8	-16,944 9 9	4,355 12 6	4,355 12 6
OCTOBER	1946	29,539 10 0	29,148 6 9	+391 3 3	4,915 15 6	4,915 15 6
NOVEMBER	1946	25,779 7 3	32,143 1 0	- 6,363 9 9	5,456 12 5	5,456 12 5
DECEMBER	1946	10,296 1 1	39,813 3 9	-29,517 1 11	7,733 9 5	7,733 9 5
JANUARY	1947	7,105 2 9	42,353 4 6	-35,248 1 9	7,975 0 2	7,975 0 2
FEBRUARY	1947	22,004 8 6	42,339 5 2	-20,334 12 8	7,999 14 2	7,999 14 2

5. EXPENDITURE INCURRED IN EXCESS OF BUDGET PROVISION: Expenditure exceeded the provision in the approved budget (G.O.Ms. 181, Edn., dated the 29th January 1946) in the cases noted below with the result that the total expenditure exceeded the total provision in the approved budget as shown below: -

	HEAD OF ACCOUNT.	ACTUALS. Rs. a. p.	BUDGET PROVISION. Rs.
1. ORDINARY:	Staff - Salaries and allowances: Masters	23,800 1 0	21,700
2. CONTENGENCIES:	House rent	1,276 4 0	1,070
	Other items	1,873 9 6	1,840
3.	FURNITURE AND APPARATUS	260 0 0	150
4.	REPAIRS TO BUILDINGS.	1,134 13 0	500
CAPITAL 5.	Furniture and apparatus	1,440 0 0	80

TOTAL EXPENDITURE.

	ACTUALS.	BUDGET.	EXCESS.
ORDINARY	Rs 29,912 0 0	Rs 27,130	Rs 2,782
CAPITAL ...	1,440 0 0	80	1,360

Sanction of government for this excess required under rule 5 of the rules appended to G.O.No. 139 Edn., dated the 29th January 1942, was not obtained.

6. LEVY OF EDUCATION TAX ON VACANT SITE LANDS: The education tax which was introduced from the beginning of the year 1945 - 46 was not levied on the non-agricultural vacant sites, which are being assessed to property tax on basis of the extent. On a reference being made to government, the levy of the tax at 1 ½ per cent per half year on the said properties was ordered with effect from the 1st April 1947 in G.O.NO. MS.1141, Edn., dated the 4th June 1947. Action remained to be taken on the orders till the close of audit.

Form A change again Ro

8. 5

7. PERMANENT TEACHER NOT ADMITTED TO THE BENEFITS OF PROVIDENT FUND: Mr. A.C. KHAJA PEERAN was confirmed as assistant in Cr.No. 27 dated the 21st May 1946 in the new post in the Poyageri elementary school for boys. He was not admitted to the benefits of provident fund and the provident fund subscriptions recovered. The omission was not explained.

8. TOOLS AND PLANT REGISTERS: The stock at the end of the year was not verified by a responsible official and a certificate of verification recorded in the registers. Very early action is called for.

9. The general result of audit may be considered satisfactory.

10. The receipts and charges for the year were Rs. 28,564/-/6 and Rs. 31,352/3/3 respectively.

11. EIGHT objections were pending settlement as detailed in the annual objection statement.

S. V. S A R M A,
ASSISTANT EXAMINER OF LOCAL FUND ACCOUNTS: NORTHERN CIRCLE
G U N T U R.

FOrwarded to the Executive Authority, Bellary municipal council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, Bellary with his reply in triplicate duly approved by the municipal council for submission to Governme

/p.t.o./

6

b

4.

DUPLICATE copy of the final statement of audit of the Elementary Education Fund Accounts of the Bellary municipal council (for the year ended 31-3-1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 58 (d) of schedule IV of the Madras District Municipalities Act, 1920. The origianl was forwarded to the Executive Authority, Bellary municipal council in L.F.No. dated 1947.

/True copy/

Rlwopd 1947

Examiner's office, Madras-10 SUPERINTENDENT.

19/9/47.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE Bellary Municipality FOR THE YEAR 1946--47.

Receipts Ordinary.	Actuals.			Budget appropriation.
Opening Balance.	3,220	4		1016
Education Tax.	13,243	15	-	12,630
Net.	13.243	15	-	12 630
Fines penalties under the Elementary Education Act.				
Contributions.				
School fees.				
Investments realised.				
Other receipts.	12	-	-	10
Government Grant:-				
(1) Under Sec.37 of the Ele.Edn.- Account.	7475	5	-	7462
(2) Under Proviso to Sec.37 of the Ele.Edn.Act.	5075	-	-	5075
Contribution from General Account.		-	-	1017
Deduct amount transferred to Capital.		-	-	- 80
For other purposes.	2817	-	-	-
Investments realised.				
Advances recovered.				
Deduct refunds.	59	3	6	
Deduct amount transferred to Capital.	41	-		
Total.	28,523	-	6	26,114
GRAND TOTAL.	28,523	-	6	26,114
CAPITAL.				
Government grants.				
Contributions.				
Loans.				
Contribution from Gl.Account-Ordy.				
Investments realised.				
Add amount transferr d from Ordy.	41			80
Total Receipts.	41			80
al Receipts Ordy.& Capital.	28,564	-	6	26,194
and total including opg Balance	31,784	2	10	27

Expenditure - Ordinary.

	Actuals.			Budget Appropriations.
S t a f f				
Salaries and allowances---				
Masters.	13,392	2		21,700
Dearness Allowances.	10,407	15		
Collection charges.	914	7	9	930
Contribution to Provident Fund.	651			790
Travelling allowance.				
Stipend of teacners sent for training.				
Collection charges Education Tax.				
Contingencies--				
House rent.	1,276	4	-	1070
Other items.	1,017	9	6	1840
Dearness Allowance.	856			
Equipment--				
Furniture and apparatus ~~Library~~				150
Library books and maps. ~~xxx~~				100
Other items.				50
Prizes and scholarships.				
Repairs to buildings.	1,134	13		500
Investment on repayment of debt.				
Investments made.				
Advance recoverable.				
Total.	29,912	3	3	27,130
GRAND TOTAL.	29,912	3	3	27,130
CAPITAL.				
Land and Buildings.				
Equipment:-				
Furniture & apparatus.	1,440			80
Library Books and maps.				
Investments made.				
Other items.				
Total.	1,440			80
Total Ordinary & Capital.	31,352	3	3	27,210
Closing Balance.	431	15	7	
GRAND TOTAL including Closing Balance.	31,784	2	10	27,210

D Srinivasan 13.9.47

Dist. Inspector of L.F. Accounts,
Bellary.

M 12/9

Replies to Audit Report on the Elementary Education Fund Accounts of the Bellary Municipal Council for the year 1946--1947.

Para 3. Replies to all the items detailed in the Annual Objection statement have been furnished separately.

Para 4. The Government have been addressed through the Examiner of Local Fund Accounts, Madras, in this office No. 6828/47 dated 3-9-47 to accord sanction for diversion of earmarked funds to cover up deficits under all heads of accounts and their orders are awaited.

Para 5. The Government have been addressed in this office No.7261/47 dated 10-47 to accord sanction for the expenditure incurred in excess of the Budget allotment as required by G.O.No.139 Edn. dated 29-1-1942.

Para 6. Education tax will be levied on all the non-agricultural vacant sites from 1-4-47 and the bills issued for collection may be verified at the next audit.

Para 7. The teacher Mr.A.C.Khaja Peeran willbe admitted to Provident Fund from June 1946 and his arrear subscription will be recovered and shown.

Para 8. The Tools and Plant registers of Elementary Schools will be verified and certificate of verification shown at the next audit.

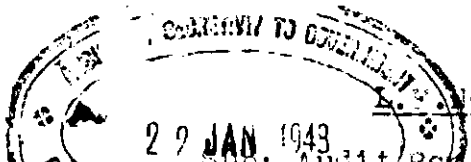
Municipal Office,
Bellary, dated, 28-11-47.

Commissioner, 2/12/47
Bellary Municipality.

EXAMINER'S OFFICE.

L.F. No. 7015 dated 20-1-1948.

11



Sub: Audit Report - 1946-7 - Elementary Education Fund Accounts - Ballarat Municipal Council - resolutions approving the [illegible] - forwarded.

--

5792 Forwarded to the Secretary to Government, Education and Public Health Department in continuation of this department endorsement L.F. No. 6852 dated 16.1.1948

Assistant Examiner of Local Fund Accounts.

6.1.48

C.No. 35957/48 126/716 Edn. & P.H.(G.L.) Deptt. 15

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Bellary. · Recorded with remarks.

* *

READ: ~~From the Municipal Commissioner, Ref. No. dated~~ .....,

From the Examiner of Local Fund Accounts, L.F.No. 6852 dated. 16-1-48

- - - -

ORDER No. Rt/Ms. 1146..... EDUCATION, dated the 7-8-48

- -

Recorded.

2. Paragraph 4 of the Audit Report. The Commissioner is requested to send a copy of his letter No. 6828/47 d 3-9-47. as it has not been received by the Govt.

3. Paragraph 5 of the Audit Report. Orders have been issued in Memo. No. 86834/47-1C1 Edn. d 28-11-47.

To the ~~Municipal~~ Commissioner, Bellary through C.M.C.
the D.P.I. (with a copy of Audit report)
the Examiner of L.F.Accounts.
~~Spare copy~~.

From

Sri.C.Ramachandra Rao, L.M.P., L.P.H.,
Municipal Health Officer, & Commissioner Delegate, Bellary.

To

The Secretary to Government of Madras,
Education & Public Health Department, Madras.
Thro' The Examiner of Local Fund Accounts, Thro' Madras.
Through Sri. Mundlur Gangappa.
The Chairman, Municipal Council, Bellary

R.C.B.2.3534/48 Dated 11-6-48

EXAMINER OF LOCAL FUND ACCTS. 2195 MADRAS

Sir,

Sub: Audit - Report - 46-47. Elementary Education Fund - Municipal Council, Bellary. (D) p.15

Ref: G.O.M.S.NO.1144 Education dated 7-5-48. pp. 3-4. infra.

With reference to your above quoted letter, I submit herewith a copy of this office letter No.6828/47 dated 3-9-47.

24 JUL 1948 EDUCATION AND PUBLIC HEALTH DEPARTMENT District

C. Ramachandra Rao 13.6.48

aps.13-6/Exmd. Commissioner Delegate.
Enc: 1.

Copy to the Deputy Inspector of Local Fund Accounts, Bellary

[P.T.O.

Forwarded.

Mgpanchatta 19-6-48

Chairman, Municipal Council, Bellary.

55261

EXAMINER'S OFFICE.

L.F.No. 3265 dated 23-7-1948.

Forwanded.

2. The diversions were sanctioned in G.O.No.Rt.865 L.A., dated 14-11-1947.

Assistant Examiner of L.F.Accounts.

To
The Secretary to Government,
Education & Public Health Department,
Madras.

rue copy of the letter R C.No.6828/47 Dated 3-9-1947 of the Commissioner, Bellary Municirality, Bellary.

SUB: Funds - Diversion of ~~Earmarked~~ marked Funds 1946-47 - Sanction of Government - requested.

In their order Ms.Rt.486 L.A. dated 27-6-47, the Government have been pleased to sanction the temporary diversion of earmarked funds up th the end of march 1946. In the finanical year 1946-47 diversion of ear marked fund as detailed in the enclosed statement has to be made to run the day to day administration. Generally the Collection of taxes will be brisk in the last two months of the year and till them, the available balances under other accounts had to be utilised to pay the staff and other advances to oils Etc. On account of entire collection of taxes within the Official year, there will be no outstanding balance for collection unless fresh bills are issued. Generally, the bills will be issued in the letter part of July or August. For want of sufficient balance in the ~~Municipality~~ Treasury in the begining of the year the ~~Provident Fund~~ could not also be invested in any of the interest bearing securities. A sum of Rs.12,000/- has subsequently been invested in Government Promissory notes and steps will also be taken to invest the remaining in the interest bearing securities. In the current year also, as the financial position was bad, an advance of Rs.50,000/- was taken to run the administration.

In the cirfumstances, I request that the Government may be pleased to sanction the temporary diversion of ~~taken~~ loan amounts and earmarked funds to cover the deficits under all accounts as shown in the enclosed statement.

/True Copy/

C. Ramachandra Rao 13.8.47

Commissioner Delegate

~ 3 ~

Ex PM (41) Defy

The original of the letter at p.p. 3-4 of our below was send. in D-A. and orders were issued in G.O. No. 865 D-A (Ltr) dt. 14-11-47. No action is therefore called for on this. May be filed with G.O. No. 1144 Edn. dt 7-8-48.

(B)

(D)

AE
9.8.48

DPM
11/8/48